



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JOHN JAHR of \_\_\_\_\_  
(Person responsible for accounts)

COLFAX MUNICIPAL WATER AND SEWER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/23/1998
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK-TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** COLFAX MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730**When was utility organized?** 12/31/1959**Report any change in name:** N/A**Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JOHN JAHR**Title:** VILLAGE CLERK-TREASURER**Office Address:**613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730**Telephone:** (715) 962 - 3311**Fax Number:****E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** ERIC DAVIDSON**Title:** SENIOR ACCOUNTANT**Office Address:** W.J. BAUMAN ASSOCIATES, LTD.1128 OAKRIDGE DRIVE  
P.O. BOX 1225  
EAU CLAIRE, WI 54702-9976**Telephone:** (715) 834 - 2001**Fax Number:** (715) 834 - 2774**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** W.J. BAUMAN ASSOCIATES, LTD**Title:****Office Address:** W.J. BAUMAN ASSOCIATES, LTD1128 OAKRIDGE DRIVE  
P.O. BOX 1225  
EAU CLAIRE, WI 54702-9976**Telephone:** (715) 834 - 2001**Fax Number:** (715) 834 - 2774**E-mail Address:****Date of most recent audit report:** 2/20/1998**Period covered by most recent audit:** YEAR ENDING DECEMBER 31, 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** PAUL FLATLAND**Title:** UTILITY SUPERINTENDENT**Office Address:**

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

**Telephone:** (715) 962 - 3311**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR RICHARD JOHNSON

MR JULIAN LOGSLETT

MS BEV SCHAUER

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**Is sewer service rendered by the utility? YES****If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES****Date of Ordinance:** 12/31/1995**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	171,960	167,489	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	125,145	118,829	<b>2</b>
Depreciation Expense (403)	61,895	48,542	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	36,440	18,620	<b>5</b>
<b>Total Operating Expenses</b>	<b>223,480</b>	<b>185,991</b>	
<b>Net Operating Income</b>	<b>(51,520)</b>	<b>(18,502)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(51,520)</b>	<b>(18,502)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	8,864	8,405	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>8,864</b>	<b>8,405</b>	
<b>Total Income</b>	<b>(42,656)</b>	<b>(10,097)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(42,656)</b>	<b>(10,097)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	7,583	8,833	<b>13</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)		0	<b>18</b>
<b>Total Interest Charges</b>	<b>7,583</b>	<b>8,833</b>	
<b>Net Income</b>	<b>(50,239)</b>	<b>(18,930)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	480,087	486,291	<b>19</b>
Balance Transferred from Income (433)	(50,239)	(18,930)	<b>20</b>
Miscellaneous Credits to Surplus (434)	31,752	14,277	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	1,724	1,551	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>459,876</b>	<b>480,087</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
WATER UTILITY	2,006	4
SEWER UTILITY	6,858	5
<b>Total (Acct. 419):</b>	<b>8,864</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
FORGIVENESS OF TAX EQUIVALENT BY MUNICIPALITY	31,752	9
<b>Total (Acct. 434):</b>	<b>31,752</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	1,724	11
<b>Total (Acct. 436)--Debit:</b>	<b>1,724</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	81,853	0	90,107	0	<b>171,960</b>	<b>1</b>
Less: interdepartmental sales	0		0		<b>0</b>	<b>2</b>
Less: interdepartmental rents	0		0		<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,065				<b>1,065</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0		0		<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0		0		<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>80,788</b>	<b>0</b>	<b>90,107</b>	<b>0</b>	<b>170,895</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,004,977	2,883,894	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	650,638	598,033	<b>2</b>
<b>Net Utility Plant</b>	<b>2,354,339</b>	<b>2,285,861</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	6,291	0	<b>6</b>
Special Funds (125)	173,988	165,628	<b>7</b>
<b>Total Other Property and Investments</b>	<b>180,279</b>	<b>165,628</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	31,143	63,227	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	36,694	40,051	<b>11</b>
Other Accounts Receivable (143)	2,802	2,630	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	59,314	37,253	<b>14</b>
Materials and Supplies (150)	10,588	8,749	<b>15</b>
Prepayments (165)	2,136	1,702	<b>16</b>
Other Current and Accrued Assets (170)	1,772	1,592	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>144,449</b>	<b>155,204</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	18,568	16,846	<b>20</b>
<b>Total Deferred Debits</b>	<b>18,568</b>	<b>16,846</b>	
<b>Total Assets and Other Debits</b>	<b>2,697,635</b>	<b>2,623,539</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,312,811	1,212,367	<b>21</b>
Appropriated Earned Surplus (215)	65,334	63,609	<b>22</b>
Unappropriated Earned Surplus (216)	459,876	480,087	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,838,021</b>	<b>1,756,063</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	135,000	160,000	<b>24</b>
Advances from Municipality (223)		0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>135,000</b>	<b>160,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)		0	<b>27</b>
Accounts Payable (232)	5,884	2,974	<b>28</b>
Payables to Municipality (233)	14,351	13,824	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	2,250	2,667	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>22,485</b>	<b>19,465</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	702,129	688,011	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,697,635</b>	<b>2,623,539</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,735,102	1,269,875	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)	0	0			<b>2</b>
Utility Plant in Process of Reclassification (392)	0	0			<b>3</b>
Utility Plant Leased to Others (393)	0	0			<b>4</b>
Property Held for Future Use (394)	0	0			<b>5</b>
Construction Work in Progress (395)	0	0			<b>6</b>
Utility Plant Acquisition Adjustments (396)	0	0			<b>7</b>
Other Utility Plant Adjustments (397)	0	0			<b>8</b>
<b>Total Utility Plant</b>	<b>1,735,102</b>	<b>1,269,875</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	190,117	460,521	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>190,117</b>	<b>460,521</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,544,985</b>	<b>809,354</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	165,225	432,808			<b>598,033</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	33,541	28,354			<b>61,895</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	641	(641)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	527				<b>527</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>34,709</b>	<b>27,713</b>	<b>0</b>	<b>0</b>	<b>62,422</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired					<b>0</b>	<b>15</b>
Cost of removal	9,817				<b>9,817</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>9,817</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,817</b>	<b>19</b>
<b>Balance End of Year</b>	<b>190,117</b>	<b>460,521</b>	<b>0</b>	<b>0</b>	<b>650,638</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.04%	2.40%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	10,588	8,749	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<b>10,588</b>	<b>8,749</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
N/A	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
N/A	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,212,367	<b>1</b>
<b>Changes during year (explain):</b>		
ADDITIONS RELATED TO A CDBG WATERMAIN PROJECT	100,444	<b>2</b>
<b>Balance end of year</b>	<b>1,312,811</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
SEWER MORTGAGE REVENUE BONDS	09/22/1982	09/01/2002	5.00%	135,000	1
<b>Total Bonds (Account 221):</b>				<b>135,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	34,096	2
Charged electric department expense		3
Charged sewer department expense	2,344	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>36,440</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	3,451	7
PSC Remainder Assessment	229	8
<b>Other (explain):</b>		
TAX EQUIVALENT FORGIVEN BY MUNICIPALITY	31,752	9
UNEMPLOYMENT TAXES	1,008	10
<b>Total payments and other debits</b>	<b>36,440</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SEWER MORTGAGE REVENUE BONDS	2,667	7,583	8,000	2,250	1
<b>Subtotal</b>	<b>2,667</b>	<b>7,583</b>	<b>8,000</b>	<b>2,250</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,667</b>	<b>7,583</b>	<b>8,000</b>	<b>2,250</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	355,789			332,222		<b>688,011</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	714			534		<b>1,248</b>	<b>2</b>
For Mains				12,370		<b>12,370</b>	<b>3</b>
<b>Other (specify):</b>							
DONATION FOR WATERTOWER LOGO	500					<b>500</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>357,003</b>	<b>0</b>	<b>0</b>	<b>345,126</b>	<b>0</b>	<b>702,129</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							<b>0    6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SEWER ASSESSMENTS TO BE PLACED ON FUTURE TAX ROLLS	6,291	2
<b>Total (Acct. 124):</b>	<b>6,291</b>	
<b>Special Funds (125):</b>		
C.D. - BOND AND INTEREST	36,809	3
SEWER SYSTEM CONSTRUCTION	48,239	4
BOND AND INTEREST FUND - LAGOON	18,642	5
DEPRECIATION FUND - LAGOON	53,309	6
LAGOON EQUIPMENT REPLACEMENT FUND	16,989	7
<b>Total (Acct. 125):</b>	<b>173,988</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	13,858	9
Electric		10
Sewer (Regulated)	22,836	11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>36,694</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
RECYCLING RECEIVABLE COLLECTED ON BEHALF OF THE MUNICIPALITY	2,802	15
<b>Total (Acct. 143):</b>	<b>2,802</b>	
<b>Receivables from Municipality (145):</b>		
1997 PUBLIC FIRE PROTECTION CHARGE	26,890	16
AMOUNT OWED TO UTILITY FOR PAYMENT OF A G.F. LOAN	4,811	17
AMOUNT OF O'HARA SPECIAL ASSESSMENT OWED TO UTILITY	7,327	18
4TH QUARTER RECYCLING SURCHARGE	2,967	19
AMOUNT OWED FOR OVERPAYMENT OF UTILITY SHARE OF CONSTRUCTION	1,644	20
DELINQUENT AMOUNTS TRANSFERRED TO 1997 TAX ROLL	5,128	21
1997 SANITATION CHARGE	2,000	22

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
1997 RECYCLING PAYMENTS	8,547	23
<b>Total (Acct. 145):</b>	<b>59,314</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,136	24
<b>Total (Acct. 165):</b>	<b>2,136</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
ENGINEERING COSTS RELATED TO A PHOSPHORUS REMOVAL STUDY	16,846	26
ENGINEERING COSTS - BIRCH STREET CONSTRUCTION (PLANNED FOR 1998)	1,722	27
<b>Total (Acct. 183):</b>	<b>18,568</b>	
<b>Payables to Municipality (233):</b>		
FORFEITED DISCOUNTS DUE TO THE GENERAL FUND	65	28
1997 RECYCLING FEES CHARGED	10,392	29
UNPAID CHARGES FOR EXPENSES DUE THE GENERAL FUND	3,894	30
<b>Total (Acct. 233):</b>	<b>14,351</b>	
<b>Other Deferred Credits (253):</b>		
NONE		31
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,684,359	0	1,260,076	0	<b>2,944,435</b>	<b>1</b>
Materials and Supplies	9,668	0	0	0	<b>9,668</b>	<b>2</b>
<b>Other (specify):</b>						
0	0		0		<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	177,671	0	446,664	0	<b>624,335</b>	<b>4</b>
Customer Advances for Construction	0		0		<b>0</b>	<b>5</b>
Contributions in Aid of Construction	356,396	0	338,674	0	<b>695,070</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0		0		<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,159,960</b>	<b>0</b>	<b>474,738</b>	<b>0</b>	<b>1,634,698</b>	
Net Operating Income	(51,309)	0	(211)	0	<b>(51,520)</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-4.42%</b>	<b>N/A</b>	<b>-0.04%</b>	<b>N/A</b>	<b>-3.15%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,262,589	1
Appropriated Earned Surplus	64,471	2
Unappropriated Earned Surplus	469,981	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>1,797,041</b>	
<b>Net Income</b>		
Net Income	(50,239)	5
<b>Percent Return on Proprietary Capital</b>	<b>-2.80%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

N/A

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**2. Leaseholder changes.**

N/A

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**3. Extensions of service.**

DURING 1997, THE VILLAGE COMPLETED EXTENSIONS OF SERVICE TO A NEW 24 UNIT APARTMENT COMPLEX. THE DEVELOPER HAS BEEN ASSESSED FOR SOME OF THE COSTS OF THIS PROJECT. ALSO TWO ADDITIONAL SERVICES WERE ADDED AND THOSE OWNERS HAVE BEEN ASSESSED FOR THE MATERIAL COSTS OF SEWER AND WATER SERVICE ADDED.

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**4. Estimated changes in revenues due to rate changes.**

THE UTILITY HAS APPLIED FOR AN INCREASE IN ITS WATER AND SEWER RATES (CASE #1270-UR-100), TO BE HEARD ON APRIL 3, 1998. THE PROPOSED INCREASE WOULD RESULT IN WATER AND SEWER OVERALL INCREASES OF 125% AND 23%, RESPECTIVELY, IF APPROVED.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

CURRENTLY, THE UTILITY WILL HAVE ITS APPLICATION TO INCREASE WATER AND SEWER RATES HEARD BEFORE THE COMMISSION ON APRIL 3, 1998. THERE ARE NO OTHER FORMAL PROCEEDINGS WITH THE PUBLIC SERVICE COMMISSION AT THIS TIME.

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**7. Any additional matters.**

N/A

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## FINANCIAL SECTION FOOTNOTES

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### Capital Paid in by Municipality (Acct. 200) (Page F-12)

PLEASE SEE EXPLANATION AT W-8 AND W-9 FOOTNOTES.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	79,455	1
<b>Total Sales of Water</b>	<b>79,455</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,030	2
Other Water Revenues (474)	1,368	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,398</b>	
<b>Total Operating Revenues</b>	<b>81,853</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	34,800	5
General Operating Expenses (680-690)	30,725	6
<b>Total Operation and Maintenance Expenses</b>	<b>65,525</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	33,541	7
Amortization Expense (404)	0	8
Taxes (408)	34,096	9
<b>Total Other Operating Expenses</b>	<b>67,637</b>	
<b>Total Operating Expenses</b>	<b>133,162</b>	
<b>NET OPERATING INCOME</b>	<b>(51,309)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	500	514	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>500</b>	<b>514</b>	
Metered Sales to General Customers (461)				
Residential	368	17,880	35,467	4
Commercial	60	5,622	9,515	5
Industrial	4	1,043	1,244	6
<b>Total Metered Sales to General Customers (461)</b>	<b>432</b>	<b>24,545</b>	<b>46,226</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			26,890	8
Other Sales to Public Authorities (464)	10	4,172	5,825	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>443</b>	<b>29,217</b>	<b>79,455</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
NONE	NONE	0	0	1
<b>Total</b>		<u>0</u>	<u>0</u>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	26,890	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>26,890</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,030	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,030</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,065	7
<b>Other (specify):</b>		
OTHER MISCELLANEOUS REVENUE	303	8
<b>Total Other Water Revenues (474)</b>	<b>1,368</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	16,812	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	5,444	3
Chemicals (630)	2,292	4
Supplies and Expenses (640)	4,146	5
Repairs of Water Plant (650)	5,156	6
Transportation Expenses (660)	950	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>34,800</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	5,746	8
Office Supplies and Expenses (681)	1,633	9
Outside Services Employed (682)	4,773	10
Insurance Expense (684)	3,793	11
Employees Pensions and Benefits (686)	12,982	12
Regulatory Commission Expenses (688)	1,335	13
Miscellaneous General Expenses (689)	463	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>30,725</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>65,525</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	ALL CHARGED TO THE WATER UTILITY	31,752	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	<b>2</b>
<b>Net property tax equivalent</b>		<b>31,752</b>	
Social Security	BASED ON WAGES (7.65% THEREON)	1,726	<b>3</b>
PSC Remainder Assessment	1/2 WATER, 1/2 SEWER	114	<b>4</b>
Other (specify): UNEMPLOYMENT TAXES	1/4 WATER, 1/4 SEWER, (1/2 GENERAL FUND)	504	<b>5</b>
<b>Total tax expense</b>		<b>34,096</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dunn				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.229553				3
County tax rate	mills		9.406766				4
Local tax rate	mills		9.541614				5
School tax rate	mills		12.033503				6
Voc. school tax rate	mills		1.993907				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>33.205343</b>				10
Less: state credit	mills		1.877203				11
<b>Net tax rate</b>	mills		<b>31.328140</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.541614</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.027410</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>23.569024</b>				17
<b>Total Tax Rate</b>	mills		<b>33.205343</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.709796</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.328140</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.236593</b>				21
Utility Plant, Jan. 1	\$	1,633,617	1,633,617				22
Materials & Supplies	\$	8,749	8,749				23
<b>Subtotal</b>	\$	<b>1,642,366</b>	<b>1,642,366</b>				24
Less: Plant Outside Limits	\$	0					25
<b>Taxable Assets</b>	\$	<b>1,642,366</b>	<b>1,642,366</b>				26
Assessment Ratio	dec.		0.869425				27
<b>Assessed Value</b>	\$	<b>1,427,914</b>	<b>1,427,914</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.236593</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>31,752</b>	<b>31,752</b>				30
Tax Equivalent per 1994 PSC Report	\$	14,852					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>31,752</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	8,403		4
Structures and Improvements (311)	22,049		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	122,480		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>152,932</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	14,382		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	57,754	2,397	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,228		20
<b>Total Pumping Plant</b>	<b>74,364</b>	<b>2,397</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	4,397		23
<b>Total Water Treatment Plant</b>	<b>4,397</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	155	400	24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			8,403	4
Structures and Improvements (311)			22,049	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			122,480	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>152,932</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,382	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			60,151	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,228	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>76,761</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,397	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,397</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			555	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	390,544	48,587	<b>26</b>
Transmission and Distribution Mains (343)	712,627	37,307	<b>27</b>
Fire Mains (344)			<b>28</b>
Services (345)	151,313	9,682	<b>29</b>
Meters (346)	36,261	807	<b>30</b>
Hydrants (348)	89,650	1,602	<b>31</b>
Other Transmission and Distribution Plant (349)	1,466		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,382,016</b>	<b>98,385</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			<b>33</b>
Structures and Improvements (371)			<b>34</b>
Office Furniture and Equipment (372)	522		<b>35</b>
Computer Equipment (372.1)	4,807		<b>36</b>
Transportation Equipment (373)	9,941		<b>37</b>
Other General Equipment (379)	4,638	703	<b>38</b>
Other Tangible Property (390)			<b>39</b>
<b>Total General Plant</b>	<b>19,908</b>	<b>703</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,633,617</b>	<b>101,485</b>	
Common Utility Plant Allocated to Water Department			<b>40</b>
<b>Total utility plant in service</b>	<b>1,633,617</b>	<b>101,485</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			439,131	26
Transmission and Distribution Mains (343)			749,934	27
Fire Mains (344)			0	28
Services (345)			160,995	29
Meters (346)			37,068	30
Hydrants (348)			91,252	31
Other Transmission and Distribution Plant (349)			1,466	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,480,401</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			522	35
Computer Equipment (372.1)			4,807	36
Transportation Equipment (373)			9,941	37
Other General Equipment (379)			5,341	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>20,611</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,735,102</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,735,102</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,182	3,182	1
February			2,899	2,899	2
March			3,172	3,172	3
April			3,048	3,048	4
May			3,102	3,102	5
June			3,140	3,140	6
July			2,741	2,741	7
August			2,913	2,913	8
September			2,634	2,634	9
October			2,742	2,742	10
November			2,631	2,631	11
December			2,736	2,736	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>34,940</b>	<b>34,940</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				34,940	16
Less: Water sold				29,217	17
Losses and unaccounted for				5,723	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				167	21
Date of maximum: 12/13/1997					22
Cause of maximum:					23
REGULATION OF TOWER/ WELL CONTROLS					
Minimum gallons pumped by all methods in any one day during reporting year				15	24
Date of minimum: 11/1/1997					25
Total KWH used for pumping for the year				76,541	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
609 MAIN STREET	#1	233	10	345,600	Yes	<b>1</b>
890 HIGH STREET	#2	207	12	345,600	Yes	<b>2</b>
119 S. MAIN STREET	#3	240	12	468,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#2 STANDBY	<b>1</b>
Location	#1	#2	#2	<b>2</b>
Purpose	P	P	S	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	J-LINE	J-LINE	UNKNOWN	<b>5</b>
Year Installed	1996	1996	1959	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	240	250	240	<b>8</b>
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GM ROGERS	<b>10</b>
Year Installed	1996	1996	1977	<b>11</b>
Type	ELECTRIC	ELECTRIC	DIESEL	<b>12</b>
Horsepower	20	20	20	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#3			<b>14</b>
Location	#3			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	FAIRBANKS			<b>18</b>
Year Installed	1984			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	325			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S			<b>23</b>
Year Installed	1984			<b>24</b>
Type	ELECTRIC			<b>25</b>
Horsepower	40			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	PEDESPHERE		<b>1</b>
<b>RESERVOIRS, STANDPIPES</b>			<b>2</b>
<b>OR ELEVATED TANKS</b>			<b>3</b>
Type: R (reservoir), S (standpipe)			<b>4</b>
or ET (elevated tank)	ET		<b>5</b>
Year constructed	1996		<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL		<b>7</b>
Elevation difference in feet			<b>9</b>
(See Headnote 3.)	150		<b>10</b>
Total capacity in gallons	150,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment			<b>13</b>
(gas, liquid, powder, other)			<b>14</b>
Points of application			<b>15</b>
(wellhouse, central facilities, booster station, other)			<b>16</b>
Filters, type (gravity, pressure, other, none)			<b>17</b>
Rated capacity of filter plant			<b>18</b>
(m.g.d.) (note: 1,200,000 gal/day			<b>20</b>
= 1.2 m.g.d.)			<b>21</b>
Is a corrosion control chemical			<b>22</b>
used (yes, no)?			<b>23</b>
Is water fluoridated (yes, no)?			<b>24</b>
			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	1.000	500				500
M	D	2.000	1,402				1,402
A	D	4.000	3,193				3,193
M	D	4.000	6,534				6,534
M	D	6.000	18,518	20			18,538
M	D	8.000	19,768	107			19,875
M	D	10.000	60				60
Total Within Municipality			49,975	127	0	0	50,102
Total Utility			49,975	127	0	0	50,102

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	439	2			441	16	1
M	1.000	30	6			36	1	2
M	1.250	1				1		3
M	1.500	3				3		4
M	2.000	7				7	1	5
M	4.000	1				1		6
<b>Total Utility</b>		<b>481</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>489</b>	<b>18</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	494	24			518	23	1
1.000	15	11			26	5	2
1.250	1				1	1	3
1.500	2				2		4
2.000	6				6	3	5
3.000	3				3	1	6
4.000	2				2	2	7
6.000	2				2	2	8
<b>Total:</b>	<b>525</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>560</b>	<b>37</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	386	50	3	5		74	518	1
1.000	1	16		1		8	26	2
1.250						1	1	3
1.500		1				1	2	4
2.000		1	1	3		1	6	5
3.000				2		1	3	6
4.000				2			2	7
6.000				2			2	8
<b>Total:</b>	<b>387</b>	<b>68</b>	<b>4</b>	<b>15</b>	<b>0</b>	<b>86</b>	<b>560</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	52	0			52	2
<b>Total Fire Hydrants</b>	<b>52</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52</b>	
<b>Flushing Hydrants</b>						
	36				36	3
<b>Total Flushing Hydrants</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	88
Number of distribution system valves end of year:	37
Number of distribution valves operated during year:	27

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 640: THIS ACCOUNT IS DOWN BY \$5,237 DUE TO LAST YEAR'S EXPENSE \$4,155 FOR A PHOSPHORUS STUDY MANDATED BY THE DNR.

ACCOUNT 686: EMPLOYEE BENEFITS ARE UP BY \$2,274 DUE TO INCREASED GROUP HEALTH CARE COSTS.

ACCOUNT 688: THESE ARE COSTS ASSOCIATED WITH THE PENDING RATE INCREASE APPLICATION BY THE UTILITY.

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### Water Utility Plant in Service (Page W-08)

ADDITIONS OF \$48,587 AND \$37,307 FOR ACCOUNTS 342 AND 343 RESPECTIVELY, ARE RELATED TO FINAL COSTS OF THE CDBG WATERTOWER PROJECT, \$100,444 OF WHICH WAS BROUGHT IN AS CAPITAL PAID BY THE MUNICIPALITY (THE GRANT IS IN THE NAME OF THE VILLAGE OF COLFAX). THESE COSTS WERE ACCUMULATED IN A SPECIAL REVENUE FUND AND TRANSFERRED HERE. THE WATER TOWER WAS ON-LINE AT THE END OF LAST YEAR AND MOST OF THE COSTS ARE FOR TEARING DOWN THE OLD WATER TOWER, PAYING RETAINAGES, CHANGE ORDERS, AND THE PAYMENT OF REMAINING ENGINEERING FEES. THIS PROJECT IS COMPLETE AS OF DECEMBER 31, 1997.

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### Water Services (Page W-16)

BOTH OF THE .625" SERVICES ADDED WERE NOT IN SERVICE AS OF THE END OF THE YEAR, OF WHICH ONE SERVICE WAS ASSESSED A CHARGE PURSUANT TO Cz-1 FOR \$714 FOR THE MATERIAL COST OF A LATERAL.

THE 6 1" SERVICES ADDED ARE PART OF THE CDBG CONTRACT AND ARE FINANCED BY THAT GRANT.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	87,279	1
<b>Total Sewage Operating Revenues</b>	<b>87,279</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	828	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	2,000	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>2,828</b>	
<b>Total Operating Revenues</b>	<b>90,107</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	24,643	8
Maintenance Expenses (831-834)	5,266	9
Customer Accounting & Collection Expenses (840-843)	5,746	10
Administrative and General Expenses (850-857)	23,965	11
<b>Total Operation and Maintenance Expenses</b>	<b>59,620</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	28,354	12
Amortization Expense (404)	0	13
Taxes (408)	2,344	14
<b>Total Other Operating Expenses</b>	<b>30,698</b>	
<b>Total Operating Expenses</b>	<b>90,318</b>	
<b>NET OPERATING INCOME</b>	<b>(211)</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	368	17,880	61,388	1
Commercial Revenues	60	5,622	15,600	2
Industrial Revenues	4	156	545	3
Revenues from Public Authorities	10	4,172	9,746	4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>442</b>	<b>27,830</b>	<b>87,279</b>	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
<b>Total Measured Service to General Customers (622)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>442</b>	<b>27,830</b>	<b>87,279</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
FORFEITED DISCOUNTS	828	1
<b>Total Customers Forfeited Discounts (631)</b>	<b>828</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		2
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		3
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		4
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
SANITATION CHARGE TO VILLAGE	2,000	5
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>2,000</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		6
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	16,812	1
Power and Fuel for Pumping (821)	3,006	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	0	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	0	6
Other Chemicals for Sewage Treatment (826)	0	7
Other Operating Supplies and Expenses (827)	3,636	8
Transportation Expenses (828)	1,189	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>24,643</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	3,936	11
Maintenance of Collection System Pumping Equipment (832)	486	12
Maintenance of Treatment and Disposal Plant Equipment (833)	407	13
Maintenance of General Plant Structures and Equipment (834)	437	14
<b>Total Maintenance Expenses</b>	<b>5,266</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	5,746	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>5,746</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	0	19
Office Supplies and Expenses (851)	1,482	20
Outside Services Employed (852)	4,643	21
Insurance Expense (853)	2,149	22
Employees Pensions and Benefits (854)	12,982	23



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	1,335	<b>24</b>
Miscellaneous General Expenses (856)	1,374	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>23,965</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>59,620</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security	BASED ON WAGES (7.65% THEREON)	1,725	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		0	<b>2</b>
PSC Remainder Assessment	1/2 WATER, 1/2 SEWER	115	<b>3</b>
Other (specify): UNEMPLOYMENT TAXES	1/4 WATER, 1/4 SEWER, (1/2 GENERAL FUND)	504	<b>4</b>
<b>Total tax expense</b>		<b>2,344</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
 <b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	29,968	776	6
Collecting Mains and Accessories (313)	283,478	17,925	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)	100,118		10
<b>Total Collection System</b>	<b>413,564</b>	<b>18,701</b>	
 <b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	5,287		11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	11,541		14
Other Power Pumping Equipment (324)	21,679		15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>38,507</b>	<b>0</b>	
 <b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	100,100		17
Structures and Improvements (331)	515,840		18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			30,744	6
Collecting Mains and Accessories (313)			301,403	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			100,118	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>432,265</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			5,287	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			11,541	14
Other Power Pumping Equipment (324)			21,679	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>38,507</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			100,100	17
Structures and Improvements (331)			515,840	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	8,443		28
<b>Total Treatment and Disposal Plant</b>	<b>624,383</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)	125,353		30
Office Furniture and Equipment (372)	243		31
Computer Equipment (372.1)	2,037		32
Transportation Equipment (373)	11,893		33
Other General Equipment (379)	34,297	897	34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>173,823</b>	<b>897</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,250,277</b>	<b>19,598</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>1,250,277</b>	<b>19,598</b>	
Common Other Utility Plant Allocated to Sewer Department			37
<b>Total utility plant</b>	<b>1,250,277</b>	<b>19,598</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			8,443	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>624,383</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			125,353	30
Office Furniture and Equipment (372)			243	31
Computer Equipment (372.1)			2,037	32
Transportation Equipment (373)			11,893	33
Other General Equipment (379)			35,194	34
Other Tangible Property (390)			0	35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>174,720</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,269,875</b>	
Common Utility Plant Allocated to Sewer Department			0	36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,269,875</b>	
Common Other Utility Plant Allocated to Sewer Department			0	37
<b>Total utility plant</b>	<b>0</b>	<b>0</b>	<b>1,269,875</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	407	1			408		1
Sewer	6.000	2	7			9		2
<b>Total Utility</b>		<b>409</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>417</b>	<b>0</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	126				<b>126</b>	<b>1</b>
6.000	3,807				<b>3,807</b>	<b>2</b>
8.000	24,861	710			<b>25,571</b>	<b>3</b>
10.000	2,680				<b>2,680</b>	<b>4</b>
12.000	3,216				<b>3,216</b>	<b>5</b>
15.000	1,607				<b>1,607</b>	<b>6</b>
<b>Total Utility</b>	<b>36,297</b>	<b>710</b>	<b>0</b>	<b>0</b>	<b>37,007</b>	



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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

ACCOUNT 854: EMPLOYEE BENEFITS ARE UP BY \$2,273 DUE TO INCREASED COSTS OF GROUP HEALTH INSURANCE.

ACCOUNT 855: REGULATORY COMMISSION EXPENSE: THIS ACCOUNT CONTAINS COSTS RELATED TO THE RATE INCREASE (WATER AND SEWER) APPLICATION BY THE UTILITY.

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### Taxes (Acct. 408 - Sewer) (Page S-06)

THERE IS NO LOCAL AND SCHOOL TAX EQUIVALENT ON METERS CHARGED BY WATER DEPARTMENT THIS YEAR AS IT IS DEEMED IMMATERIAL TO RECORD.

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### Sewer Services (Page S-09)

THESE USERS HAVE BEEN LEVIED SPECIAL ASSESSMENTS BASED ON THE COST OF THE PLANT ADDITIONS TO THE UTILITY, OF WHICH \$534 IS FOR SEWER LATERALS (CHARGED PURSUANT TO Cz-1) AND THE OTHER \$12,370 IS FOR THE SEWER MAIN, AS SHOWN AT PAGE F-17.

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### Sewer Mains (Page S-10)

THE MATERIAL COST OF THE ADDITIONS OF SEWER SERVICE (\$12,370) WAS FULLY FINANCED BY SPECIAL ASSESSMENTS LEVIED UPON THE PROPERTY OWNERS. \$6,291 OF THE ASSESSMENTS ARE DEFERRED AND SHOWN IN ACCOUNT #124.

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